Atty Docket No.: 2000-0484B/N1085-90119

## Amendments to the Specification:

Please replace the last paragraph which starts on page 8 and ends on page 9, with the following rewritten paragraph:

Now, the oxide 24 is to be planarized. In a first step, chemical mechanical polishing (CMP) is performed using a low-defect, low selectivity slurry. The slurry has a selectivity of oxide with respect to nitride of greater lower than 3. The slurry preferably uses silica particles for low defects. The first polishing step is stopped when a desired oxide thickness is reached, as shown in Fig. 11. The silicon nitride layer 16 may be partially removed in this first polishing step.